

whole real and personal property of every person in his district, and the amount of the value of all real and personal property in the district, and shall return, with his certificate, an alphabetical list of the names of all persons whose property he shall value; and if any assessor cannot discover the owner of any real or personal property in his district, he shall value and mention the same in his return, and note that the owner is unknown.

XVII. AND BE IT ENACTED, That the following species of personal property shall be valued at the respective sums following, to wit: Every male and female slave from eight to fourteen years of age, fifteen pounds current money; and every male slave from fourteen to forty-five years of age, forty-five pounds like money; and every female slave from fourteen to thirty-six years of age, thirty pounds like money; male and female slaves under eight years of age, and male slaves above the age of forty-five years, and female slaves above the age of thirty-six years, to a true proportioned value to male and female slaves above or under those ages; and shall return, in their certificate, the number of negroes of each person above the said ages, with their valuation; and if any slave shall not be perfect in his limbs or sight, or from the want of health, or any visible infirmity, shall be rendered incapable to perform his usual and proper labour, the assessor shall make a reasonable abatement for such cases, and shall note the same in his return; and silver plate eight shillings and four-pence like money per ounce; and the other articles of personal property shall be left to the discretion and judgment of the several assessors, who shall estimate the same at its actual worth, in current money; provided, that the said assessors shall be at liberty, and are hereby directed, to estimate male slaves, who are tradesmen, at such value as they may adjudge them to be worth, regarding their respective trades, and their proficiency therein.

XVIII. AND BE IT ENACTED, That no person, whose property shall not be assessed to the amount of ten pounds current money, shall be liable for, or chargeable with, any tax, assessment or charge, to be imposed in virtue of this act.

XIX. AND BE IT ENACTED, That there shall be allowed to every commissioner and clerk, appointed or to be appointed in virtue of this act, the sum of fifteen shillings current money for every day he shall act as commissioner or clerk, by virtue of and according to the provisions of this act; and there shall be allowed to every assessor to be appointed in virtue of this act, a sum not less than ten pounds current money, nor exceeding forty pounds current money, in the discretion of the commissioners of the tax, according to the duty which he shall be required to perform; which sums shall be respectively laid by the justices of the levy courts of the several counties of this state, and levied and collected by the sheriff or collector, in the discretion of the justices, in the same manner, and at the same time, that other county charges are laid, levied and collected, with the usual commission for collecting the same.

XX. AND BE IT ENACTED, That if any person, who ought to be assessed by virtue of this act for any real or personal property, shall, by removing his or her effects from the county where they ought to have been valued, or by any other fraud or device escape, and not be taxed, and the same be proved before any one of the commissioners, or any justice of the peace for the county where such person resides, at any time within one year next after his property ought to have been valued, every such person shall be charged in the county where he or she is found, upon proof thereof, double the value of the sum he or she ought to have been rated by this act, and the same shall be collected from such person by the collector of the county where he or she shall be found; and if any person shall remove his or her property as aforesaid, for the aforesaid purpose, and the same shall hereby, or by any other fraud or device, escape being assessed, such person, being thereof convicted in the county court where he or she shall reside, shall forfeit and pay the sum of fifty pounds current money, for the use of the county.

XXI. AND BE IT ENACTED, That the said commissioners shall meet on the first Monday of June next, at the usual place of holding their respective county courts, and shall sit twenty days thereafter, if necessary, to hear and determine the complaints and appeals of any person who may think themselves grieved by their property being over-valued by any assessor, or by the commissioners; and if the said commissioners shall not meet and sit as aforesaid, every commissioner failing therein shall forfeit and pay a sum not exceeding twenty pounds current money, unless prevented by sickness, or other unavoidable accident; and if any person shall apprehend himself or herself injured by the valuation of his or her property, and shall thereof complain to the said commissioners, they shall, at the time of their sitting to hear appeals, examine any person, or in their discretion the party complaining, on oath, or affirmation, as the case may be, touching the particulars or value of such property, and, upon due examination or knowledge thereof, abate or increase the said valuation;